

Amendment No. 2 to HB1465

**Dunlap
Signature of Sponsor**

AMEND Senate Bill No. 1450*

House Bill No. 1465

by inserting the following new section immediately preceding the last section and renumbering the subsequent section accordingly:

SECTION __. Tennessee Code Annotated, Section 67-5-2010, is amended by adding the following language as a new subsection:

A taxpayer, who is not a natural person, having gross receipts exceeding one million dollars (\$1,000,000) that is found to be in violation of the Worker Adjustment and Retraining Notification (WARN) Act (29 U.S.C. §§ 2101-2109), the Fair Labor Standards Act (29 U.S.C. § 201 et seq.), or federal immigration laws shall not be subject to the reduced penalty established by subdivision (a)(2) and shall pay the full penalty imposed by subdivision (a)(1).